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Dated: February 23, 2006

Signature:

*Judy Bridgwater*  
(Judy Bridgwater)

Docket No.: 219002029210  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:

Babu MAVUNKEL et al.

Application No.: 10/757,023

Filed: January 13, 2004

For: PIPERIDINE/PIPERAZINE-TYPE  
INHIBITORS OF p38 KINASE

Confirmation No.: 3276

Art Unit: 1624

Examiner: Kahsay Habte, Ph.D.

**AMENDMENT UNDER 37 C.F.R. § 1.111**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This is in response to an Office Action herein, mailed 19 September 2005, time for response to which was set to expire 19 December 2005. A petition for an extension of time of three (3) months until 19 March 2006 is attached hereto, along with the required fee. Claims 1, 3-21, 23-26, 28-32, 35-36, 39-53 were rejected and claims 55-57 and 59-60 were withdrawn from consideration. Careful consideration has been given to the grounds for rejection, and the following amendment and discussion are offered in response. Reconsideration is respectfully requested.